AMENDMENTS TO THE CLAIMS

Claim 1 (Previously Presented): A steel sheet with excellent bendability comprising:

C: from 0.06 mass% to 0.25 mass%;

at least one of Si and Al: total 0.5-3 mass%;

Mn: from 0.5 mass% to 3 mass%;

P: from 0.03 mass% to 0.15 mass%; and

S: no more than 0.02 mass% (excluding 0 mass%), wherein

the steel sheet includes 5-30 area% of retained austenite and no less than 50 area% of ferrite;

the retained austenite and ferrite account for no less than 70 area% of the steel sheet; and

there exist no more than 40 carbide grains per 2000 μ m² in the steel sheet between the retained austenite and the ferrite.

Claim 2 (Original): The steel sheet as defined in Claim 1, further comprising at least one member selected from the group consisting of:

Mo: no more than 1 mass% (excluding 0 mass%);

Ni: no more than 0.5 mass% (excluding 0 mass%); and

Cu: no more than 0.5 mass% (excluding 0 mass%).

Claim 3 (Original): The steel sheet as defined in Claim 1, further comprising at least one of Ca of no more than 0.003 mass% (excluding 0 mass%) and rare earth element of no more than 0.003 mass% (excluding 0 mass%).

2

Claim 4 (Previously Presented): The steel sheet as defined in Claim 1, wherein the steel sheet includes 5-20 area% of retained austenite.

Claim 5 (Previously Presented): The steel sheet as defined in Claim 1, wherein there exist no more than 30 carbide grains per 2000 μ m² in the steel sheet.

Claim 6 (Withdrawn): The steel sheet as defined in Claim 1, wherein the steel sheet is produced by a process comprising

heating a steel to a temperature higher than the A_1 point and lower than the A_3 point; then cooling the steel to a temperature of 700±30°C;

keeping the steel at the temperature of 700±30°C for 10-30 seconds;

then cooling the steel at a cooling rate larger than 10° C/sec to a temperature of $400\pm50^{\circ}$ C; and

then cooling the steel to room temperature.

Claim 7 (Withdrawn): A method of making a steel sheet, the method comprising heating a steel; and producing the steel sheet of Claim 1.

Claim 8 (Withdrawn): The method as defined in Claim 7, wherein the heating comprises:

keeping the steel at a temperature higher than the A_1 point and lower than the A_3 point;

then cooling the steel to a temperature of 700±30°C;

keeping the steel at the temperature of 700±30°C for 10-30 seconds;

then cooling the steel at a cooling rate larger than 10°C/sec to a temperature of 400±50°C; and

then cooling the steel to room temperature.

Claim 9 (Previously Presented): The steel sheet as claimed in Claim 1, wherein there exist 9 to 40 carbide grains per 2000 μ m² in the steel sheet between the retained austenite and the ferrite.

Claim 10 (New): The steel sheet as claimed in Claim 1, wherein the steel sheet is a TRIP steel sheet.